IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 3RD AUGUST 2007 / 12TH SRAVANA 1929

WP(C).No. 23757 of 2007(C)

PETITIONER:

S.NAJEEM MUSALIAR,
NAJEEM CASHEW INDUSTRIES,
KILIKOLLOOR, KOLLAM.

BY ADV. SRI.S.SANTHOSH KUMAR

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER(APPEALS),
COMMERCIAL TAXES, KOLLAM.

2. THE ASSISTANT COMMISSIONER(ASST.),
SPECIAL CIRCLE, KOLLAM.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOLLAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 23757 of 2007

Dated, this the 3rd day of August, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment for the year 2004-05, there will be stay against recovery proceedings till disposal of the appeal, on petitioner remitting one-third of the demand within one month from now. The appellate authority is directed to take up the appeal out of turn, and dispose of the same within three months from the date of making payment as above. If payment is not made, entire demand can be recovered during pendency of appeal and in that case, appeal will be disposed of in the usual course. No collection charges should be recovered for the payment made by the petitioner as above.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg